



Rep. Michael J. Zalewski

Filed: 5/30/2021

10200SB0508ham003

LRB102 04495 HLH 27361 a

1 AMENDMENT TO SENATE BILL 508

2 AMENDMENT NO. _____. Amend Senate Bill 508 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 18-185, 21-145, 21-150, 21-205, 21-260, and 23-15 and
6 by adding Sections 9-285, 18-233, and 21-261 as follows:

7 (35 ILCS 200/9-285 new)

8 Sec. 9-285. Real property descriptions.

9 (a) This Section shall apply to all counties with
10 3,000,000 or more inhabitants and to all counties where the
11 county board provides by ordinance or resolution that owners
12 of certain property shall substantially comply with subsection
13 (b), below.

14 (b) Owners of income producing properties shall file
15 physical descriptions of their properties with the chief
16 county assessor, on a form and format determined by the chief

1 county assessor, within 120 days after:

2 (1) the effective date of this amendatory Act of the
3 102nd General Assembly, for counties of 3,000,000 or more;

4 or

5 (2) the adoption of a resolution by the county board
6 under this Section, for all other counties.

7 Following an initial filing pursuant to paragraphs (1) or
8 (2) of this subsection (b), a property owner shall also update
9 the filing within 120 days after any material change in the
10 physical description.

11 (c) Definitions. For the purpose of this Section:

12 "Income producing property" means property that is not
13 owner-occupied, as defined in this Section, and is owned for
14 the purpose of generating income from the property itself,
15 whether or not such property actually generates income in a
16 particular year. "Income producing property" does not include:

17 (1) property with a market value of \$500,000 or less
18 in the most recent assessment year for which an assessment
19 is certified exclusive of any adjustments to assessed
20 value by a board of review, the Property Tax Appeal Board,
21 or the circuit court;

22 (2) residential property containing 6 or fewer
23 dwelling units;

24 (3) property assessed under Article 10 of this Code
25 and stadiums that are not qualified property under Section
26 10-215 that have a seating capacity of 20,000 or more and

1 host major professional sporting events;

2 (4) property that is assessed by the Department under
3 Article 11 of this Code;

4 (5) property that is owned or leased by a hospital
5 licensed under the Hospital Licensing Act or operated
6 under the University of Illinois Hospital Act, including
7 any hospital affiliate that directly or indirectly
8 controls, is controlled by, or is under common control
9 with a hospital; or

10 (6) property that is owned or leased by a facility
11 licensed under the Nursing Home Care Act that is an
12 intermediate or skilled facility.

13 "Net rentable area" means the square footage of an
14 improvement that may be leased or rented to tenants and
15 excludes common areas such as elevators, stairways, and
16 atriums.

17 "Owner-occupied property" means real property that is
18 occupied by its owner or by a related person or entity as
19 described in subsection (b) of Section 267 of the Internal
20 Revenue Code.

21 "Physical description" means the land size and, for each
22 individual development on the parcel, information about the
23 construction type, year built, total development size, number
24 of buildings, the number of stories in each building, and
25 parking capacity. Additionally:

26 (1) For multi-family residential properties of 6 or

1 more units, "physical description" also includes the
2 number of stories in each building, the size and use of
3 basement area, the number of studio, 1-bedroom, 2-bedroom,
4 3-bedroom, and larger units; pool area (if any); exercise
5 area (if any); lower level uses; and the number of units,
6 if any, which are enrolled in any government-administered
7 affordable housing program.

8 (2) For office properties, "physical description" also
9 includes the net rentable area, the number of stories, the
10 size and use of basement area, lower level uses, ceiling
11 height, whether or not each unit is used for medical
12 services, and whether or not buildings on the property
13 share a central plant.

14 (3) For retail properties, "physical description" also
15 includes the net rentable area, the number of stories, the
16 size and uses of basement area, the size and use of lower
17 levels, ceiling height, and total customer capacity.

18 (4) For industrial properties, "physical description"
19 also includes the size and location of office area or
20 areas, ceiling height, the size and location of docks, the
21 number and size of loading bay doors, and the primary
22 tenant or business entity.

23 (5) For hospitality properties, "physical description"
24 also includes the size of any conference area, the number
25 of stories, the size and use of basement area, the room
26 count, the suite count, the size and location of lounge

1 areas, the size and location of restaurant areas,
2 franchise affiliation, the size and location of any pool
3 area, and lower level uses.

4 "Property" has the meaning set forth in Section 1-130 of
5 this Code and includes contiguous parcels or property index
6 numbers that comprise one functional property location.

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5
9 may be cited as the Property Tax Extension Limitation Law. As
10 used in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for
12 All Urban Consumers for all items published by the United
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the
15 percentage increase in the Consumer Price Index during the
16 12-month calendar year preceding the levy year or (b) the rate
17 of increase approved by voters under Section 18-205.

18 "Affected county" means a county of 3,000,000 or more
19 inhabitants or a county contiguous to a county of 3,000,000 or
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section
22 1-150, except as otherwise provided in this Section. For the
23 1991 through 1994 levy years only, "taxing district" includes
24 only each non-home rule taxing district having the majority of
25 its 1990 equalized assessed value within any county or

1 counties contiguous to a county with 3,000,000 or more
2 inhabitants. Beginning with the 1995 levy year, "taxing
3 district" includes only each non-home rule taxing district
4 subject to this Law before the 1995 levy year and each non-home
5 rule taxing district not subject to this Law before the 1995
6 levy year having the majority of its 1994 equalized assessed
7 value in an affected county or counties. Beginning with the
8 levy year in which this Law becomes applicable to a taxing
9 district as provided in Section 18-213, "taxing district" also
10 includes those taxing districts made subject to this Law as
11 provided in Section 18-213.

12 "Aggregate extension" for taxing districts to which this
13 Law applied before the 1995 levy year means the annual
14 corporate extension for the taxing district and those special
15 purpose extensions that are made annually for the taxing
16 district, excluding special purpose extensions: (a) made for
17 the taxing district to pay interest or principal on general
18 obligation bonds that were approved by referendum; (b) made
19 for any taxing district to pay interest or principal on
20 general obligation bonds issued before October 1, 1991; (c)
21 made for any taxing district to pay interest or principal on
22 bonds issued to refund or continue to refund those bonds
23 issued before October 1, 1991; (d) made for any taxing
24 district to pay interest or principal on bonds issued to
25 refund or continue to refund bonds issued after October 1,
26 1991 that were approved by referendum; (e) made for any taxing

1 district to pay interest or principal on revenue bonds issued
2 before October 1, 1991 for payment of which a property tax levy
3 or the full faith and credit of the unit of local government is
4 pledged; however, a tax for the payment of interest or
5 principal on those bonds shall be made only after the
6 governing body of the unit of local government finds that all
7 other sources for payment are insufficient to make those
8 payments; (f) made for payments under a building commission
9 lease when the lease payments are for the retirement of bonds
10 issued by the commission before October 1, 1991, to pay for the
11 building project; (g) made for payments due under installment
12 contracts entered into before October 1, 1991; (h) made for
13 payments of principal and interest on bonds issued under the
14 Metropolitan Water Reclamation District Act to finance
15 construction projects initiated before October 1, 1991; (i)
16 made for payments of principal and interest on limited bonds,
17 as defined in Section 3 of the Local Government Debt Reform
18 Act, in an amount not to exceed the debt service extension base
19 less the amount in items (b), (c), (e), and (h) of this
20 definition for non-referendum obligations, except obligations
21 initially issued pursuant to referendum; (j) made for payments
22 of principal and interest on bonds issued under Section 15 of
23 the Local Government Debt Reform Act; (k) made by a school
24 district that participates in the Special Education District
25 of Lake County, created by special education joint agreement
26 under Section 10-22.31 of the School Code, for payment of the

1 school district's share of the amounts required to be
2 contributed by the Special Education District of Lake County
3 to the Illinois Municipal Retirement Fund under Article 7 of
4 the Illinois Pension Code; the amount of any extension under
5 this item (k) shall be certified by the school district to the
6 county clerk; (l) made to fund expenses of providing joint
7 recreational programs for persons with disabilities under
8 Section 5-8 of the Park District Code or Section 11-95-14 of
9 the Illinois Municipal Code; (m) made for temporary relocation
10 loan repayment purposes pursuant to Sections 2-3.77 and
11 17-2.2d of the School Code; (n) made for payment of principal
12 and interest on any bonds issued under the authority of
13 Section 17-2.2d of the School Code; (o) made for contributions
14 to a firefighter's pension fund created under Article 4 of the
15 Illinois Pension Code, to the extent of the amount certified
16 under item (5) of Section 4-134 of the Illinois Pension Code;
17 and (p) made for road purposes in the first year after a
18 township assumes the rights, powers, duties, assets, property,
19 liabilities, obligations, and responsibilities of a road
20 district abolished under the provisions of Section 6-133 of
21 the Illinois Highway Code.

22 "Aggregate extension" for the taxing districts to which
23 this Law did not apply before the 1995 levy year (except taxing
24 districts subject to this Law in accordance with Section
25 18-213) means the annual corporate extension for the taxing
26 district and those special purpose extensions that are made

1 annually for the taxing district, excluding special purpose
2 extensions: (a) made for the taxing district to pay interest
3 or principal on general obligation bonds that were approved by
4 referendum; (b) made for any taxing district to pay interest
5 or principal on general obligation bonds issued before March
6 1, 1995; (c) made for any taxing district to pay interest or
7 principal on bonds issued to refund or continue to refund
8 those bonds issued before March 1, 1995; (d) made for any
9 taxing district to pay interest or principal on bonds issued
10 to refund or continue to refund bonds issued after March 1,
11 1995 that were approved by referendum; (e) made for any taxing
12 district to pay interest or principal on revenue bonds issued
13 before March 1, 1995 for payment of which a property tax levy
14 or the full faith and credit of the unit of local government is
15 pledged; however, a tax for the payment of interest or
16 principal on those bonds shall be made only after the
17 governing body of the unit of local government finds that all
18 other sources for payment are insufficient to make those
19 payments; (f) made for payments under a building commission
20 lease when the lease payments are for the retirement of bonds
21 issued by the commission before March 1, 1995 to pay for the
22 building project; (g) made for payments due under installment
23 contracts entered into before March 1, 1995; (h) made for
24 payments of principal and interest on bonds issued under the
25 Metropolitan Water Reclamation District Act to finance
26 construction projects initiated before October 1, 1991; (h-4)

1 made for stormwater management purposes by the Metropolitan
2 Water Reclamation District of Greater Chicago under Section 12
3 of the Metropolitan Water Reclamation District Act; (i) made
4 for payments of principal and interest on limited bonds, as
5 defined in Section 3 of the Local Government Debt Reform Act,
6 in an amount not to exceed the debt service extension base less
7 the amount in items (b), (c), and (e) of this definition for
8 non-referendum obligations, except obligations initially
9 issued pursuant to referendum and bonds described in
10 subsection (h) of this definition; (j) made for payments of
11 principal and interest on bonds issued under Section 15 of the
12 Local Government Debt Reform Act; (k) made for payments of
13 principal and interest on bonds authorized by Public Act
14 88-503 and issued under Section 20a of the Chicago Park
15 District Act for aquarium or museum projects; (l) made for
16 payments of principal and interest on bonds authorized by
17 Public Act 87-1191 or 93-601 and (i) issued pursuant to
18 Section 21.2 of the Cook County Forest Preserve District Act,
19 (ii) issued under Section 42 of the Cook County Forest
20 Preserve District Act for zoological park projects, or (iii)
21 issued under Section 44.1 of the Cook County Forest Preserve
22 District Act for botanical gardens projects; (m) made pursuant
23 to Section 34-53.5 of the School Code, whether levied annually
24 or not; (n) made to fund expenses of providing joint
25 recreational programs for persons with disabilities under
26 Section 5-8 of the Park District Code or Section 11-95-14 of

1 the Illinois Municipal Code; (o) made by the Chicago Park
2 District for recreational programs for persons with
3 disabilities under subsection (c) of Section 7.06 of the
4 Chicago Park District Act; (p) made for contributions to a
5 firefighter's pension fund created under Article 4 of the
6 Illinois Pension Code, to the extent of the amount certified
7 under item (5) of Section 4-134 of the Illinois Pension Code;
8 (q) made by Ford Heights School District 169 under Section
9 17-9.02 of the School Code; and (r) made for the purpose of
10 making employer contributions to the Public School Teachers'
11 Pension and Retirement Fund of Chicago under Section 34-53 of
12 the School Code.

13 "Aggregate extension" for all taxing districts to which
14 this Law applies in accordance with Section 18-213, except for
15 those taxing districts subject to paragraph (2) of subsection
16 (e) of Section 18-213, means the annual corporate extension
17 for the taxing district and those special purpose extensions
18 that are made annually for the taxing district, excluding
19 special purpose extensions: (a) made for the taxing district
20 to pay interest or principal on general obligation bonds that
21 were approved by referendum; (b) made for any taxing district
22 to pay interest or principal on general obligation bonds
23 issued before the date on which the referendum making this Law
24 applicable to the taxing district is held; (c) made for any
25 taxing district to pay interest or principal on bonds issued
26 to refund or continue to refund those bonds issued before the

1 date on which the referendum making this Law applicable to the
2 taxing district is held; (d) made for any taxing district to
3 pay interest or principal on bonds issued to refund or
4 continue to refund bonds issued after the date on which the
5 referendum making this Law applicable to the taxing district
6 is held if the bonds were approved by referendum after the date
7 on which the referendum making this Law applicable to the
8 taxing district is held; (e) made for any taxing district to
9 pay interest or principal on revenue bonds issued before the
10 date on which the referendum making this Law applicable to the
11 taxing district is held for payment of which a property tax
12 levy or the full faith and credit of the unit of local
13 government is pledged; however, a tax for the payment of
14 interest or principal on those bonds shall be made only after
15 the governing body of the unit of local government finds that
16 all other sources for payment are insufficient to make those
17 payments; (f) made for payments under a building commission
18 lease when the lease payments are for the retirement of bonds
19 issued by the commission before the date on which the
20 referendum making this Law applicable to the taxing district
21 is held to pay for the building project; (g) made for payments
22 due under installment contracts entered into before the date
23 on which the referendum making this Law applicable to the
24 taxing district is held; (h) made for payments of principal
25 and interest on limited bonds, as defined in Section 3 of the
26 Local Government Debt Reform Act, in an amount not to exceed

1 the debt service extension base less the amount in items (b),
2 (c), and (e) of this definition for non-referendum
3 obligations, except obligations initially issued pursuant to
4 referendum; (i) made for payments of principal and interest on
5 bonds issued under Section 15 of the Local Government Debt
6 Reform Act; (j) made for a qualified airport authority to pay
7 interest or principal on general obligation bonds issued for
8 the purpose of paying obligations due under, or financing
9 airport facilities required to be acquired, constructed,
10 installed or equipped pursuant to, contracts entered into
11 before March 1, 1996 (but not including any amendments to such
12 a contract taking effect on or after that date); (k) made to
13 fund expenses of providing joint recreational programs for
14 persons with disabilities under Section 5-8 of the Park
15 District Code or Section 11-95-14 of the Illinois Municipal
16 Code; (l) made for contributions to a firefighter's pension
17 fund created under Article 4 of the Illinois Pension Code, to
18 the extent of the amount certified under item (5) of Section
19 4-134 of the Illinois Pension Code; and (m) made for the taxing
20 district to pay interest or principal on general obligation
21 bonds issued pursuant to Section 19-3.10 of the School Code.

22 "Aggregate extension" for all taxing districts to which
23 this Law applies in accordance with paragraph (2) of
24 subsection (e) of Section 18-213 means the annual corporate
25 extension for the taxing district and those special purpose
26 extensions that are made annually for the taxing district,

1 excluding special purpose extensions: (a) made for the taxing
2 district to pay interest or principal on general obligation
3 bonds that were approved by referendum; (b) made for any
4 taxing district to pay interest or principal on general
5 obligation bonds issued before March 7, 1997 (the effective
6 date of Public Act 89-718) ~~this amendatory Act of 1997~~; (c)
7 made for any taxing district to pay interest or principal on
8 bonds issued to refund or continue to refund those bonds
9 issued before March 7, 1997 (the effective date of Public Act
10 89-718) ~~this amendatory Act of 1997~~; (d) made for any taxing
11 district to pay interest or principal on bonds issued to
12 refund or continue to refund bonds issued after March 7, 1997
13 ~~(the effective date of Public Act 89-718) this amendatory Act~~
14 ~~of 1997~~ if the bonds were approved by referendum after March 7,
15 1997 (the effective date of Public Act 89-718) ~~this amendatory~~
16 ~~Act of 1997~~; (e) made for any taxing district to pay interest
17 or principal on revenue bonds issued before March 7, 1997 (the
18 effective date of Public Act 89-718) ~~this amendatory Act of~~
19 ~~1997~~ for payment of which a property tax levy or the full faith
20 and credit of the unit of local government is pledged;
21 however, a tax for the payment of interest or principal on
22 those bonds shall be made only after the governing body of the
23 unit of local government finds that all other sources for
24 payment are insufficient to make those payments; (f) made for
25 payments under a building commission lease when the lease
26 payments are for the retirement of bonds issued by the

1 commission before March 7, 1997 (the effective date of Public
2 Act 89-718) ~~this amendatory Act of 1997~~ to pay for the building
3 project; (g) made for payments due under installment contracts
4 entered into before March 7, 1997 (the effective date of
5 Public Act 89-718) ~~this amendatory Act of 1997~~; (h) made for
6 payments of principal and interest on limited bonds, as
7 defined in Section 3 of the Local Government Debt Reform Act,
8 in an amount not to exceed the debt service extension base less
9 the amount in items (b), (c), and (e) of this definition for
10 non-referendum obligations, except obligations initially
11 issued pursuant to referendum; (i) made for payments of
12 principal and interest on bonds issued under Section 15 of the
13 Local Government Debt Reform Act; (j) made for a qualified
14 airport authority to pay interest or principal on general
15 obligation bonds issued for the purpose of paying obligations
16 due under, or financing airport facilities required to be
17 acquired, constructed, installed or equipped pursuant to,
18 contracts entered into before March 1, 1996 (but not including
19 any amendments to such a contract taking effect on or after
20 that date); (k) made to fund expenses of providing joint
21 recreational programs for persons with disabilities under
22 Section 5-8 of the Park District Code or Section 11-95-14 of
23 the Illinois Municipal Code; and (l) made for contributions to
24 a firefighter's pension fund created under Article 4 of the
25 Illinois Pension Code, to the extent of the amount certified
26 under item (5) of Section 4-134 of the Illinois Pension Code.

1 "Debt service extension base" means an amount equal to
2 that portion of the extension for a taxing district for the
3 1994 levy year, or for those taxing districts subject to this
4 Law in accordance with Section 18-213, except for those
5 subject to paragraph (2) of subsection (e) of Section 18-213,
6 for the levy year in which the referendum making this Law
7 applicable to the taxing district is held, or for those taxing
8 districts subject to this Law in accordance with paragraph (2)
9 of subsection (e) of Section 18-213 for the 1996 levy year,
10 constituting an extension for payment of principal and
11 interest on bonds issued by the taxing district without
12 referendum, but not including excluded non-referendum bonds.
13 For park districts (i) that were first subject to this Law in
14 1991 or 1995 and (ii) whose extension for the 1994 levy year
15 for the payment of principal and interest on bonds issued by
16 the park district without referendum (but not including
17 excluded non-referendum bonds) was less than 51% of the amount
18 for the 1991 levy year constituting an extension for payment
19 of principal and interest on bonds issued by the park district
20 without referendum (but not including excluded non-referendum
21 bonds), "debt service extension base" means an amount equal to
22 that portion of the extension for the 1991 levy year
23 constituting an extension for payment of principal and
24 interest on bonds issued by the park district without
25 referendum (but not including excluded non-referendum bonds).
26 A debt service extension base established or increased at any

1 time pursuant to any provision of this Law, except Section
2 18-212, shall be increased each year commencing with the later
3 of (i) the 2009 levy year or (ii) the first levy year in which
4 this Law becomes applicable to the taxing district, by the
5 lesser of 5% or the percentage increase in the Consumer Price
6 Index during the 12-month calendar year preceding the levy
7 year. The debt service extension base may be established or
8 increased as provided under Section 18-212. "Excluded
9 non-referendum bonds" means (i) bonds authorized by Public Act
10 88-503 and issued under Section 20a of the Chicago Park
11 District Act for aquarium and museum projects; (ii) bonds
12 issued under Section 15 of the Local Government Debt Reform
13 Act; or (iii) refunding obligations issued to refund or to
14 continue to refund obligations initially issued pursuant to
15 referendum.

16 "Special purpose extensions" include, but are not limited
17 to, extensions for levies made on an annual basis for
18 unemployment and workers' compensation, self-insurance,
19 contributions to pension plans, and extensions made pursuant
20 to Section 6-601 of the Illinois Highway Code for a road
21 district's permanent road fund whether levied annually or not.
22 The extension for a special service area is not included in the
23 aggregate extension.

24 "Aggregate extension base" means the taxing district's
25 last preceding aggregate extension as adjusted under Sections
26 18-135, 18-215, 18-230, ~~and~~ 18-206, and 18-233. An adjustment

1 under Section 18-135 shall be made for the 2007 levy year and
2 all subsequent levy years whenever one or more counties within
3 which a taxing district is located (i) used estimated
4 valuations or rates when extending taxes in the taxing
5 district for the last preceding levy year that resulted in the
6 over or under extension of taxes, or (ii) increased or
7 decreased the tax extension for the last preceding levy year
8 as required by Section 18-135(c). Whenever an adjustment is
9 required under Section 18-135, the aggregate extension base of
10 the taxing district shall be equal to the amount that the
11 aggregate extension of the taxing district would have been for
12 the last preceding levy year if either or both (i) actual,
13 rather than estimated, valuations or rates had been used to
14 calculate the extension of taxes for the last levy year, or
15 (ii) the tax extension for the last preceding levy year had not
16 been adjusted as required by subsection (c) of Section 18-135.

17 Notwithstanding any other provision of law, for levy year
18 2012, the aggregate extension base for West Northfield School
19 District No. 31 in Cook County shall be \$12,654,592.

20 Notwithstanding any other provision of law, for levy year
21 2022, the aggregate extension base of a home equity assurance
22 program that levied at least \$1,000,000 in property taxes in
23 levy year 2019 or 2020 under the Home Equity Assurance Act
24 shall be the amount that the program's aggregate extension
25 base for levy year 2021 would have been if the program had
26 levied a property tax for levy year 2021.

1 "Levy year" has the same meaning as "year" under Section
2 1-155.

3 "New property" means (i) the assessed value, after final
4 board of review or board of appeals action, of new
5 improvements or additions to existing improvements on any
6 parcel of real property that increase the assessed value of
7 that real property during the levy year multiplied by the
8 equalization factor issued by the Department under Section
9 17-30, (ii) the assessed value, after final board of review or
10 board of appeals action, of real property not exempt from real
11 estate taxation, which real property was exempt from real
12 estate taxation for any portion of the immediately preceding
13 levy year, multiplied by the equalization factor issued by the
14 Department under Section 17-30, including the assessed value,
15 upon final stabilization of occupancy after new construction
16 is complete, of any real property located within the
17 boundaries of an otherwise or previously exempt military
18 reservation that is intended for residential use and owned by
19 or leased to a private corporation or other entity, (iii) in
20 counties that classify in accordance with Section 4 of Article
21 IX of the Illinois Constitution, an incentive property's
22 additional assessed value resulting from a scheduled increase
23 in the level of assessment as applied to the first year final
24 board of review market value, and (iv) any increase in
25 assessed value due to oil or gas production from an oil or gas
26 well required to be permitted under the Hydraulic Fracturing

1 Regulatory Act that was not produced in or accounted for
2 during the previous levy year. In addition, the county clerk
3 in a county containing a population of 3,000,000 or more shall
4 include in the 1997 recovered tax increment value for any
5 school district, any recovered tax increment value that was
6 applicable to the 1995 tax year calculations.

7 "Qualified airport authority" means an airport authority
8 organized under the Airport Authorities Act and located in a
9 county bordering on the State of Wisconsin and having a
10 population in excess of 200,000 and not greater than 500,000.

11 "Recovered tax increment value" means, except as otherwise
12 provided in this paragraph, the amount of the current year's
13 equalized assessed value, in the first year after a
14 municipality terminates the designation of an area as a
15 redevelopment project area previously established under the
16 Tax Increment Allocation Redevelopment ~~Development~~ Act in the
17 Illinois Municipal Code, previously established under the
18 Industrial Jobs Recovery Law in the Illinois Municipal Code,
19 previously established under the Economic Development Project
20 Area Tax Increment Act of 1995, or previously established
21 under the Economic Development Area Tax Increment Allocation
22 Act, of each taxable lot, block, tract, or parcel of real
23 property in the redevelopment project area over and above the
24 initial equalized assessed value of each property in the
25 redevelopment project area. For the taxes which are extended
26 for the 1997 levy year, the recovered tax increment value for a

1 non-home rule taxing district that first became subject to
2 this Law for the 1995 levy year because a majority of its 1994
3 equalized assessed value was in an affected county or counties
4 shall be increased if a municipality terminated the
5 designation of an area in 1993 as a redevelopment project area
6 previously established under the Tax Increment Allocation
7 Redevelopment ~~Development~~ Act in the Illinois Municipal Code,
8 previously established under the Industrial Jobs Recovery Law
9 in the Illinois Municipal Code, or previously established
10 under the Economic Development Area Tax Increment Allocation
11 Act, by an amount equal to the 1994 equalized assessed value of
12 each taxable lot, block, tract, or parcel of real property in
13 the redevelopment project area over and above the initial
14 equalized assessed value of each property in the redevelopment
15 project area. In the first year after a municipality removes a
16 taxable lot, block, tract, or parcel of real property from a
17 redevelopment project area established under the Tax Increment
18 Allocation Redevelopment ~~Development~~ Act in the Illinois
19 Municipal Code, the Industrial Jobs Recovery Law in the
20 Illinois Municipal Code, or the Economic Development Area Tax
21 Increment Allocation Act, "recovered tax increment value"
22 means the amount of the current year's equalized assessed
23 value of each taxable lot, block, tract, or parcel of real
24 property removed from the redevelopment project area over and
25 above the initial equalized assessed value of that real
26 property before removal from the redevelopment project area.

1 Except as otherwise provided in this Section, "limiting
2 rate" means a fraction the numerator of which is the last
3 preceding aggregate extension base times an amount equal to
4 one plus the extension limitation defined in this Section and
5 the denominator of which is the current year's equalized
6 assessed value of all real property in the territory under the
7 jurisdiction of the taxing district during the prior levy
8 year. For those taxing districts that reduced their aggregate
9 extension for the last preceding levy year, except for school
10 districts that reduced their extension for educational
11 purposes pursuant to Section 18-206, the highest aggregate
12 extension in any of the last 3 preceding levy years shall be
13 used for the purpose of computing the limiting rate. The
14 denominator shall not include new property or the recovered
15 tax increment value. If a new rate, a rate decrease, or a
16 limiting rate increase has been approved at an election held
17 after March 21, 2006, then (i) the otherwise applicable
18 limiting rate shall be increased by the amount of the new rate
19 or shall be reduced by the amount of the rate decrease, as the
20 case may be, or (ii) in the case of a limiting rate increase,
21 the limiting rate shall be equal to the rate set forth in the
22 proposition approved by the voters for each of the years
23 specified in the proposition, after which the limiting rate of
24 the taxing district shall be calculated as otherwise provided.
25 In the case of a taxing district that obtained referendum
26 approval for an increased limiting rate on March 20, 2012, the

1 limiting rate for tax year 2012 shall be the rate that
2 generates the approximate total amount of taxes extendable for
3 that tax year, as set forth in the proposition approved by the
4 voters; this rate shall be the final rate applied by the county
5 clerk for the aggregate of all capped funds of the district for
6 tax year 2012.

7 (Source: P.A. 99-143, eff. 7-27-15; 99-521, eff. 6-1-17;
8 100-465, eff. 8-31-17; revised 8-12-19.)

9 (35 ILCS 200/18-233 new)

10 Sec. 18-233. Adjustments for certificates of error,
11 certain court orders, or final administrative decisions of the
12 Property Tax Appeal Board. Beginning in levy year 2021, a
13 taxing district levy shall be increased by a prior year
14 adjustment whenever an assessment decrease due to the issuance
15 of a certificate of error, a court order issued pursuant to an
16 assessment valuation complaint under Section 23-15, or a final
17 administrative decision of the Property Tax Appeal Board
18 results in a refund from the taxing district of a portion of
19 the property tax revenue distributed to the taxing district.
20 On or before November 15 of each year, the county treasurer
21 shall certify the aggregate refunds paid by a taxing district
22 during such 12-month period for purposes of this Section.

23 (35 ILCS 200/21-145)

24 Sec. 21-145. Scavenger sale. At the same time the County

1 Collector annually publishes the collector's annual sale
2 advertisement under Sections 21-110, 21-115 and 21-120, it is
3 mandatory for the collector in counties with 3,000,000 or more
4 inhabitants, and in other counties if the county board so
5 orders by resolution, to publish an advertisement giving
6 notice of the intended application for judgment and sale of
7 all properties upon which all or a part of the general taxes
8 for each of 3 or more years are delinquent as of the date of
9 the advertisement. Under no circumstance may a tax year be
10 offered at a scavenger sale prior to the annual tax sale for
11 that tax year (or, for omitted assessments issued pursuant to
12 Section 9-260, the annual tax sale for that omitted
13 assessment's warrant year, as defined herein). In no event may
14 there be more than 2 consecutive years without a sale under
15 this Section, except where a tax sale has been delayed
16 pursuant to Section 21-150 as a result of a statewide COVID-19
17 public health emergency. The term delinquent also includes
18 forfeitures. The County Collector shall include in the
19 advertisement and in the application for judgment and sale
20 under this Section and Section 21-260 the total amount of all
21 general taxes upon those properties which are delinquent as of
22 the date of the advertisement. In lieu of a single annual
23 advertisement and application for judgment and sale under this
24 Section and Section 21-260, the County Collector may, from
25 time to time, beginning on the date of the publication of the
26 annual sale advertisement and before August 1 of the next

1 year, publish separate advertisements and make separate
2 applications on eligible properties described in one or more
3 volumes of the delinquent list. The separate advertisements
4 and applications shall, in the aggregate, include all the
5 properties which otherwise would have been included in the
6 single annual advertisement and application for judgment and
7 sale under this Section. Upon the written request of the
8 taxing district which levied the same, the County Collector
9 shall also include in the advertisement the special taxes and
10 special assessments, together with interest, penalties and
11 costs thereon upon those properties which are delinquent as of
12 the date of the advertisement. The advertisement and
13 application for judgment and sale shall be in the manner
14 prescribed by this Code relating to the annual advertisement
15 and application for judgment and sale of delinquent
16 properties.

17 As used in this Section, "warrant year" means the year
18 preceding the calendar year in which the omitted assessment
19 first became due and payable.

20 (Source: P.A. 101-635, eff. 6-5-20.)

21 (35 ILCS 200/21-150)

22 Sec. 21-150. Time of applying for judgment. Except as
23 otherwise provided in this Section or by ordinance or
24 resolution enacted under subsection (c) of Section 21-40, in
25 any county with fewer than 3,000,000 inhabitants, all

1 applications for judgment and order of sale for taxes and
2 special assessments on delinquent properties shall be made
3 within 90 days after the second installment due date. In Cook
4 County, all applications for judgment and order of sale for
5 taxes and special assessments on delinquent properties shall
6 be made (i) by July 1, 2011 for tax year 2009, (ii) by July 1,
7 2012 for tax year 2010, (iii) by July 1, 2013 for tax year
8 2011, (iv) by July 1, 2014 for tax year 2012, (v) by July 1,
9 2015 for tax year 2013, (vi) by May 1, 2016 for tax year 2014,
10 (vii) by March 1, 2017 for tax year 2015, (viii) by April 1 of
11 the next calendar year after the second installment due date
12 for tax year 2016 and 2017, and (ix) within 365 days of the
13 second installment due date for each tax year thereafter.
14 Notwithstanding these dates, in Cook County, the application
15 for judgment and order of sale for the 2018 annual tax sale
16 that would normally be held in calendar year 2020 shall not be
17 filed earlier than the first day of the first month during
18 which there is no longer a statewide COVID-19 public health
19 emergency, as evidenced by an effective disaster declaration
20 of the Governor covering all counties in the State, except
21 that in no event may this application for judgment and order of
22 sale be filed later than October 1, 2021. When a tax sale is
23 delayed because of a statewide COVID-19 public health
24 emergency, no subsequent annual tax sale may begin earlier
25 than 180 days after the last day of the prior delayed tax sale,
26 and no scavenger tax sale may begin earlier than 90 days after

1 the last day of the prior delayed tax sale. In those counties
2 which have adopted an ordinance under Section 21-40, the
3 application for judgment and order of sale for delinquent
4 taxes shall be made in December. In the 10 years next following
5 the completion of a general reassessment of property in any
6 county with 3,000,000 or more inhabitants, made under an order
7 of the Department, applications for judgment and order of sale
8 shall be made as soon as may be and on the day specified in the
9 advertisement required by Section 21-110 and 21-115. If for
10 any cause the court is not held on the day specified, the cause
11 shall stand continued, and it shall be unnecessary to
12 re-advertise the list or notice.

13 Within 30 days after the day specified for the application
14 for judgment the court shall hear and determine the matter. If
15 judgment is rendered, the sale shall begin on the date within 5
16 business days specified in the notice as provided in Section
17 21-115. If the collector is prevented from advertising and
18 obtaining judgment within the time periods specified by this
19 Section, the collector may obtain judgment at any time
20 thereafter; but if the failure arises by the county
21 collector's not complying with any of the requirements of this
22 Code, he or she shall be held on his or her official bond for
23 the full amount of all taxes and special assessments charged
24 against him or her. Any failure on the part of the county
25 collector shall not be allowed as a valid objection to the
26 collection of any tax or assessment, or to entry of a judgment

1 against any delinquent properties included in the application
2 of the county collector.

3 (Source: P.A. 100-243, eff. 8-22-17; 101-635, eff. 6-5-20.)

4 (35 ILCS 200/21-205)

5 Sec. 21-205. Tax sale procedures.

6 (a) The collector, in person or by deputy, shall attend,
7 on the day and in the place specified in the notice for the
8 sale of property for taxes, and shall, between 9:00 a.m. and
9 4:00 p.m., or later at the collector's discretion, proceed to
10 offer for sale, separately and in consecutive order, all
11 property in the list on which the taxes, special assessments,
12 interest or costs have not been paid. However, in any county
13 with 3,000,000 or more inhabitants, the offer for sale shall
14 be made between 8:00 a.m. and 8:00 p.m. The collector's office
15 shall be kept open during all hours in which the sale is in
16 progress. The sale shall be continued from day to day, until
17 all property in the delinquent list has been offered for sale.
18 However, any city, village or incorporated town interested in
19 the collection of any tax or special assessment, may, in
20 default of bidders, withdraw from collection the special
21 assessment levied against any property by the corporate
22 authorities of the city, village or incorporated town. In case
23 of a withdrawal, there shall be no sale of that property on
24 account of the delinquent special assessment thereon.

25 (b) Until January 1, 2013, in every sale of property

1 pursuant to the provisions of this Code, the collector may
2 employ any automated means that the collector deems
3 appropriate. Beginning on January 1, 2013, either (i) the
4 collector shall employ an automated bidding system that is
5 programmed to accept the lowest redemption price bid by an
6 eligible tax purchaser, subject to the penalty percentage
7 limitation set forth in Section 21-215, or (ii) all tax sales
8 shall be digitally recorded with video and audio. All bidders
9 are required to personally attend the sale and, if automated
10 means are used, all hardware and software used with respect to
11 those automated means must be certified by the Department and
12 re-certified by the Department every 5 years. If the tax sales
13 are digitally recorded and no automated bidding system is
14 used, then the recordings shall be maintained by the collector
15 for a period of at least 3 years from the date of the tax sale.
16 The changes made by this amendatory Act of the 94th General
17 Assembly are declarative of existing law.

18 (b-5) For any annual tax sale conducted on or after the
19 effective date of this amendatory Act of the 102nd General
20 Assembly, each county collector in a county with 275,000 or
21 more inhabitants shall adopt a single bidder rule sufficient
22 to prohibit a tax purchaser from registering more than one
23 related bidding entity at the tax sale. The corporate
24 authorities in any county with less than 275,000 inhabitants
25 may, by ordinance, allow the county collector of that county
26 to adopt such a single bidder rule. In any county that has

1 adopted a single bidder rule under this subsection (b-5), the
2 county treasurer shall include a representation and warranty
3 form in each registration package attesting to compliance with
4 the single bidder rule, except that the county may, by
5 ordinance, opt out of this representation and warranty form
6 requirement. A single bidder rule under this subsection may be
7 in the following form:

8 (1) A registered tax buying entity (principal) may
9 only have one registered buyer at the tax sale and may not
10 have a related bidding entity directly or indirectly
11 register as a buyer or participate in the tax sale. A
12 registered tax buying entity may not engage in any
13 multiple bidding strategy for the purpose of having more
14 than one related bidding entity submit bids at the tax
15 sale.

16 (2) A related bidding entity is defined as any
17 individual, corporation, partnership, joint venture,
18 limited liability company, business organization, or other
19 entity that has a shareholder, partner, principal,
20 officer, general partner, or other person or entity having
21 (i) an ownership interest in a bidding entity in common
22 with any other registered participant in the tax sale or
23 (ii) a common guarantor in connection with a source of
24 financing with any other registered participant in the tax
25 sale. The determination of whether registered entities are
26 related so as to prohibit those entities from submitting

1 duplicate bids in violation of the single bidder rule is
2 at the sole and exclusive discretion of the county
3 treasurer or his or her designated representatives.

4 (c) County collectors may, when applicable, eject tax
5 bidders who disrupt the tax sale or use illegal bid practices.

6 (Source: P.A. 100-1070, eff. 1-1-19.)

7 (35 ILCS 200/21-260)

8 Sec. 21-260. Collector's scavenger sale. Upon the county
9 collector's application under Section 21-145, to be known as
10 the Scavenger Sale Application, the Court shall enter judgment
11 for the general taxes, special taxes, special assessments,
12 interest, penalties and costs as are included in the
13 advertisement and appear to be due thereon after allowing an
14 opportunity to object and a hearing upon the objections as
15 provided in Section 21-175, and order those properties sold by
16 the County Collector at public sale, or by electronic
17 automated sale if the collector chooses to conduct an
18 electronic automated sale pursuant to Sec. 21-261, to the
19 highest bidder for cash, notwithstanding the bid may be less
20 than the full amount of taxes, special taxes, special
21 assessments, interest, penalties and costs for which judgment
22 has been entered.

23 (a) Conducting the sale - Bidding. All properties shall be
24 offered for sale in consecutive order as they appear in the
25 delinquent list. The minimum bid for any property shall be

1 \$250 or one-half of the tax if the total liability is less than
2 \$500. For in-person scavenger sales, the ~~The~~ successful bidder
3 shall ~~immediately~~ pay the amount of minimum bid to the County
4 Collector by the end of the business day on which the bid was
5 placed. That amount shall be paid in cash, by certified or
6 cashier's check, by money order, or, if the successful bidder
7 is a governmental unit, by a check issued by that governmental
8 unit. For electronic automated scavenger sales, the successful
9 bidder shall pay the minimum bid amount by the close of the
10 business day on which the bid was placed. That amount shall be
11 paid online via ACH debit or by the electronic payment method
12 required by the county collector. For in-person scavenger
13 sales, if ~~if~~ the bid exceeds the minimum bid, the successful
14 bidder shall pay the balance of the bid to the county collector
15 in cash, by certified or cashier's check, by money order, or,
16 if the successful bidder is a governmental unit, by a check
17 issued by that governmental unit by the close of the next
18 business day. For electronic automated scavenger sales, the
19 successful bidder shall pay, by the close of the next business
20 day, the balance of the bid online via ACH debit or by the
21 electronic payment method required by the county collector. If
22 the minimum bid is not paid at the time of sale or if the
23 balance is not paid by the close of the next business day, then
24 the sale is void and the minimum bid, if paid, is forfeited to
25 the county general fund. In that event, the property shall be
26 reoffered for sale within 30 days of the last offering of

1 property in regular order. The collector shall make available
2 to the public a list of all properties to be included in any
3 reoffering due to the voiding of the original sale. The
4 collector is not required to serve or publish any other notice
5 of the reoffering of those properties. In the event that any of
6 the properties are not sold upon reoffering, or are sold for
7 less than the amount of the original voided sale, the original
8 bidder who failed to pay the bid amount shall remain liable for
9 the unpaid balance of the bid in an action under Section
10 21-240. Liability shall not be reduced where the bidder upon
11 reoffering also fails to pay the bid amount, and in that event
12 both bidders shall remain liable for the unpaid balance of
13 their respective bids. A sale of properties under this Section
14 shall not be final until confirmed by the court.

15 (b) Confirmation of sales. The county collector shall file
16 his or her report of sale in the court within 30 days of the
17 date of sale of each property. No notice of the county
18 collector's application to confirm the sales shall be required
19 except as prescribed by rule of the court. Upon confirmation,
20 except in cases where the sale becomes void under Section
21 22-85, or in cases where the order of confirmation is vacated
22 by the court, a sale under this Section shall extinguish the in
23 rem lien of the general taxes, special taxes and special
24 assessments for which judgment has been entered and a
25 redemption shall not revive the lien. Confirmation of the sale
26 shall in no event affect the owner's personal liability to pay

1 the taxes, interest and penalties as provided in this Code or
2 prevent institution of a proceeding under Section 21-440 to
3 collect any amount that may remain due after the sale.

4 (c) Issuance of tax sale certificates. Upon confirmation
5 of the sale the County Clerk and the County Collector shall
6 issue to the purchaser a certificate of purchase in the form
7 prescribed by Section 21-250 as near as may be. A certificate
8 of purchase shall not be issued to any person who is ineligible
9 to bid at the sale or to receive a certificate of purchase
10 under Section 21-265.

11 (d) Scavenger Tax Judgment, Sale and Redemption Record -
12 Sale of parcels not sold. The county collector shall prepare a
13 Scavenger Tax Judgment, Sale and Redemption Record. The county
14 clerk shall write or stamp on the scavenger tax judgment,
15 sale, forfeiture and redemption record opposite the
16 description of any property offered for sale and not sold, or
17 not confirmed for any reason, the words "offered but not
18 sold". The properties which are offered for sale under this
19 Section and not sold or not confirmed shall be offered for sale
20 annually thereafter in the manner provided in this Section
21 until sold, except in the case of mineral rights, which after
22 10 consecutive years of being offered for sale under this
23 Section and not sold or confirmed shall no longer be required
24 to be offered for sale. At any time between annual sales the
25 County Collector may advertise for sale any properties subject
26 to sale under judgments for sale previously entered under this

1 Section and not executed for any reason. The advertisement and
2 sale shall be regulated by the provisions of this Code as far
3 as applicable.

4 (e) Proceeding to tax deed. The owner of the certificate
5 of purchase shall give notice as required by Sections 22-5
6 through 22-30, and may extend the period of redemption as
7 provided by Section 21-385. At any time within 6 months prior
8 to expiration of the period of redemption from a sale under
9 this Code, the owner of a certificate of purchase may file a
10 petition and may obtain a tax deed under Sections 22-30
11 through 22-55. All proceedings for the issuance of a tax deed
12 and all tax deeds for properties sold under this Section shall
13 be subject to Sections 22-30 through 22-55. Deeds issued under
14 this Section are subject to Section 22-70. This Section shall
15 be liberally construed so that the deeds provided for in this
16 Section convey merchantable title.

17 (f) Redemptions from scavenger sales. Redemptions may be
18 made from sales under this Section in the same manner and upon
19 the same terms and conditions as redemptions from sales made
20 under the County Collector's annual application for judgment
21 and order of sale, except that in lieu of penalty the person
22 redeeming shall pay interest as follows if the sale occurs
23 before September 9, 1993:

24 (1) If redeemed within the first 2 months from the
25 date of the sale, 3% per month or portion thereof upon the
26 amount for which the property was sold;

1 (2) If redeemed between 2 and 6 months from the date of
2 the sale, 12% of the amount for which the property was
3 sold;

4 (3) If redeemed between 6 and 12 months from the date
5 of the sale, 24% of the amount for which the property was
6 sold;

7 (4) If redeemed between 12 and 18 months from the date
8 of the sale, 36% of the amount for which the property was
9 sold;

10 (5) If redeemed between 18 and 24 months from the date
11 of the sale, 48% of the amount for which the property was
12 sold;

13 (6) If redeemed after 24 months from the date of sale,
14 the 48% herein provided together with interest at 6% per
15 year thereafter.

16 If the sale occurs on or after September 9, 1993, the
17 person redeeming shall pay interest on that part of the amount
18 for which the property was sold equal to or less than the full
19 amount of delinquent taxes, special assessments, penalties,
20 interest, and costs, included in the judgment and order of
21 sale as follows:

22 (1) If redeemed within the first 2 months from the
23 date of the sale, 3% per month upon the amount of taxes,
24 special assessments, penalties, interest, and costs due
25 for each of the first 2 months, or fraction thereof.

26 (2) If redeemed at any time between 2 and 6 months from

1 the date of the sale, 12% of the amount of taxes, special
2 assessments, penalties, interest, and costs due.

3 (3) If redeemed at any time between 6 and 12 months
4 from the date of the sale, 24% of the amount of taxes,
5 special assessments, penalties, interest, and costs due.

6 (4) If redeemed at any time between 12 and 18 months
7 from the date of the sale, 36% of the amount of taxes,
8 special assessments, penalties, interest, and costs due.

9 (5) If redeemed at any time between 18 and 24 months
10 from the date of the sale, 48% of the amount of taxes,
11 special assessments, penalties, interest, and costs due.

12 (6) If redeemed after 24 months from the date of sale,
13 the 48% provided for the 24 months together with interest
14 at 6% per annum thereafter on the amount of taxes, special
15 assessments, penalties, interest, and costs due.

16 The person redeeming shall not be required to pay any
17 interest on any part of the amount for which the property was
18 sold that exceeds the full amount of delinquent taxes, special
19 assessments, penalties, interest, and costs included in the
20 judgment and order of sale.

21 Notwithstanding any other provision of this Section,
22 except for owner-occupied single family residential units
23 which are condominium units, cooperative units or dwellings,
24 the amount required to be paid for redemption shall also
25 include an amount equal to all delinquent taxes on the
26 property which taxes were delinquent at the time of sale. The

1 delinquent taxes shall be apportioned by the county collector
2 among the taxing districts in which the property is situated
3 in accordance with law. In the event that all moneys received
4 from any sale held under this Section exceed an amount equal to
5 all delinquent taxes on the property sold, which taxes were
6 delinquent at the time of sale, together with all publication
7 and other costs associated with the sale, then, upon
8 redemption, the County Collector and the County Clerk shall
9 apply the excess amount to the cost of redemption.

10 (g) Bidding by county or other taxing districts. Any
11 taxing district may bid at a scavenger sale. The county board
12 of the county in which properties offered for sale under this
13 Section are located may bid as trustee for all taxing
14 districts having an interest in the taxes for the nonpayment
15 of which the parcels are offered. The County shall apply on the
16 bid the unpaid taxes due upon the property and no cash need be
17 paid. The County or other taxing district acquiring a tax sale
18 certificate shall take all steps necessary to acquire title to
19 the property and may manage and operate the property so
20 acquired.

21 When a county, or other taxing district within the county,
22 is a petitioner for a tax deed, no filing fee shall be required
23 on the petition. The county as a tax creditor and as trustee
24 for other tax creditors, or other taxing district within the
25 county shall not be required to allege and prove that all taxes
26 and special assessments which become due and payable after the

1 sale to the county have been paid. The county shall not be
2 required to pay the subsequently accruing taxes or special
3 assessments at any time. Upon the written request of the
4 county board or its designee, the county collector shall not
5 offer the property for sale at any tax sale subsequent to the
6 sale of the property to the county under this Section. The lien
7 of taxes and special assessments which become due and payable
8 after a sale to a county shall merge in the fee title of the
9 county, or other taxing district, on the issuance of a deed.
10 The County may sell the properties so acquired, or the
11 certificate of purchase thereto, and the proceeds of the sale
12 shall be distributed to the taxing districts in proportion to
13 their respective interests therein. The presiding officer of
14 the county board, with the advice and consent of the County
15 Board, may appoint some officer or person to attend scavenger
16 sales and bid on its behalf.

17 (h) Miscellaneous provisions. In the event that the tract
18 of land or lot sold at any such sale is not redeemed within the
19 time permitted by law and a tax deed is issued, all moneys that
20 may be received from the sale of properties in excess of the
21 delinquent taxes, together with all publication and other
22 costs associated with the sale, shall, upon petition of any
23 interested party to the court that issued the tax deed, be
24 distributed by the County Collector pursuant to order of the
25 court among the persons having legal or equitable interests in
26 the property according to the fair value of their interests in

1 the tract or lot. Section 21-415 does not apply to properties
2 sold under this Section. Appeals may be taken from the orders
3 and judgments entered under this Section as in other civil
4 cases. The remedy herein provided is in addition to other
5 remedies for the collection of delinquent taxes.

6 (i) The changes to this Section made by this amendatory
7 Act of the 95th General Assembly apply only to matters in which
8 a petition for tax deed is filed on or after the effective date
9 of this amendatory Act of the 95th General Assembly.

10 (Source: P.A. 95-477, eff. 6-1-08.)

11 (35 ILCS 200/21-261 new)

12 Sec. 21-261. Scavenger sale automation. Beginning in
13 calendar year 2021, for every scavenger sale held pursuant to
14 Section 21-260 of this Code, the county collector may employ
15 any electronic automated means that the collector deems
16 appropriate, provided that any electronic automated bidding
17 system so used shall be programmed to accept the highest cash
18 bid made by an eligible tax purchaser. If the county collector
19 conducts the scavenger sale using an electronic automated
20 bidding system, no personal attendance by bidders will be
21 required at the scavenger sale. If automated means are used,
22 all hardware and software used with respect to those automated
23 means must be certified by the Department and re-certified by
24 the Department every 5 years.

1 (35 ILCS 200/23-15)

2 Sec. 23-15. Tax objection procedure and hearing.

3 (a) A tax objection complaint under Section 23-10 shall be
4 filed in the circuit court of the county in which the subject
5 property is located. Joinder of plaintiffs shall be permitted
6 to the same extent permitted by law in any personal action
7 pending in the court and shall be in accordance with Section
8 2-404 of the Code of Civil Procedure; provided, however, that
9 no complaint shall be filed as a class action. The complaint
10 shall name the county collector as defendant and shall specify
11 any objections that the plaintiff may have to the taxes in
12 question. No appearance or answer by the county collector to
13 the tax objection complaint, nor any further pleadings, need
14 be filed. Amendments to the complaint may be made to the same
15 extent which, by law, could be made in any personal action
16 pending in the court.

17 (b) (1) The court, sitting without a jury, shall hear and
18 determine all objections specified to the taxes, assessments,
19 or levies in question. This Section shall be construed to
20 provide a complete remedy for any claims with respect to those
21 taxes, assessments, or levies, excepting only matters for
22 which an exclusive remedy is provided elsewhere in this Code.

23 (2) The taxes, assessments, and levies that are the
24 subject of the objection shall be presumed correct and legal,
25 but the presumption is rebuttable. The plaintiff has the
26 burden of proving any contested matter of fact by clear and

1 convincing evidence.

2 (3) Objections to assessments shall be heard de novo by
3 the court. The court shall grant relief in the cases in which
4 the objector meets the burden of proof under this Section and
5 shows an assessment to be incorrect or illegal. ~~If an
6 objection is made claiming incorrect valuation, the court
7 shall consider the objection without regard to the correctness
8 of any practice, procedure, or method of valuation followed by
9 the assessor, board of appeals, or board of review in making or
10 reviewing the assessment, and without regard to the intent or
11 motivation of any assessing official.~~ The doctrine known as
12 constructive fraud is hereby abolished for purposes of all
13 challenges to taxes, assessments, or levies.

14 (c) If the court orders a refund of any part of the taxes
15 paid, it shall also order the payment of interest as provided
16 in Section 23-20. Appeals may be taken from final judgments as
17 in other civil cases.

18 (d) This amendatory Act of 1995 shall apply to all tax
19 objection matters still pending for any tax year, except as
20 provided in Sections 23-5 and 23-10 regarding procedures and
21 time limitations for payment of taxes and filing tax objection
22 complaints.

23 (e) In counties with less than 3,000,000 inhabitants, if
24 the court renders a decision lowering the assessment of a
25 particular parcel on which a residence occupied by the owner
26 is situated, the reduced assessment, subject to equalization,

1 shall remain in effect for the remainder of the general
2 assessment period as provided in Sections 9-215 through 9-225,
3 unless that parcel is subsequently sold in an arm's length
4 transaction establishing a fair cash value for the parcel that
5 is different from the fair cash value on which the court's
6 assessment is based, or unless the decision of the court is
7 reversed or modified upon review.

8 (Source: P.A. 88-455; 88-642, eff. 9-9-94; 89-126, eff.
9 7-11-95; 89-290, eff. 1-1-96; 89-593, eff. 8-1-96; 89-626,
10 eff. 8-9-96.)

11 Section 10. The Home Equity Assurance Act is amended by
12 adding Section 4.3 as follows:

13 (65 ILCS 95/4.3 new)

14 Sec. 4.3. Tax levies for levy year 2021.

15 (a) Notwithstanding any other provision of law, the
16 governing commission of a home equity assurance program that
17 levied at least \$1,000,000 in property taxes in levy year 2019
18 or 2020 may not levy any property tax in levy year 2021.

19 (b) This Section is repealed January 1, 2025.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law."